

**MUNICIPALITY OF THE DISTRICT
OF BARRINGTON
CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 2014**

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
INDEX TO CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 2014

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INDEPENDENT AUDITORS' REPORT

**The Warden and Members of Council
Municipality of the District of Barrington**

We have audited the accompanying consolidated financial statements of Municipality of the District of Barrington, which comprise the consolidated statement of financial position as at March 31, 2014, and the consolidated statements of operation and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Public Sector Accounting Standards and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements of Municipality of the District of Barrington for the year ended March 31, 2014 are prepared, in all material respects, in accordance with Canadian generally accepted accounting principles.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements taken as a whole. The supplementary information included in the Schedules is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such supplementary information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and, in our opinion, is fairly stated in all material respects in relation to the consolidated financial statements taken as a whole.

June 23, 2014
Shelburne, Nova Scotia


Chartered Accountants

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
CONSOLIDATED STATEMENT OF OPERATIONS
YEAR ENDED MARCH 31st

	PAGE	BUDGET <u>2014</u>	ACTUAL <u>2014</u>	ACTUAL <u>2013</u>
REVENUE				
Taxes	11	\$ 5,789,080	\$ 5,794,241	\$ 5,765,267
Grants in Lieu of Taxes	11	131,013	137,184	139,851
Other Revenue from Own Sources	12	853,273	919,740	926,756
Unconditional Transfers from Other Government	12	528,473	512,074	529,824
Conditional Transfers from Other Governments and Agencies	12	<u>212,869</u>	<u>142,789</u>	<u>93,139</u>
		<u>\$ 7,514,708</u>	<u>\$ 7,506,028</u>	<u>\$ 7,454,837</u>
EXPENDITURES				
General Government Services	13	\$ 1,372,714	\$ 1,467,498	\$ 1,426,593
Protective Services	14	1,623,679	1,585,188	1,650,293
Transportation Services	14	255,175	266,205	257,269
Environmental Health Services	15	1,143,477	1,283,152	1,310,679
Public Health and Welfare Services	15	160,330	79,274	85,168
Environmental Development Services	15	265,187	295,294	250,685
Recreation, Cultural and Education Services	16	741,305	962,295	904,891
Education		<u>1,246,918</u>	<u>1,246,920</u>	<u>1,211,508</u>
		<u>6,808,785</u>	<u>7,185,826</u>	<u>7,097,086</u>
Excess of Revenue over Expenditure		<u>\$ 705,923</u>	<u>\$ 320,202</u>	<u>\$ 357,751</u>

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
MARCH 31st

	<u>2014</u>	<u>2013</u>
ASSETS		
Cash		
Unrestricted - Note 5	\$ 1,297,541	\$ 993,646
Restricted - Note 5	956,744	1,614,019
	<u>2,254,285</u>	<u>2,607,665</u>
Receivables		
Taxes - Note 6	1,199,338	1,096,604
Due from Federal Government and its Agencies	6,776	211,102
Due from Provincial Government and its Agencies	26,500	25,400
Due from Other Governments and Agencies - Note 7	27,024	69,025
Trade Accounts Receivable	23,896	18,628
	<u>1,283,534</u>	<u>1,420,759</u>
	<u>\$ 3,537,819</u>	<u>\$ 4,028,424</u>
LIABILITIES		
Payables		
Federal Government and its Agencies	\$ 206,032	\$ 201,972
Due to Provincial Government and its Agencies - Note 8	267,155	70,604
Other Local Governments	14,679	16,476
Due to Own Funds and Agencies - Note 9	21,710	30,879
Trade accounts	362,826	312,411
Pension Liability	80,512	87,221
	<u>952,914</u>	<u>719,563</u>
Other Liabilities		
Prepayment of taxes	30,185	23,922
Tax Sale Surplus	75,762	74,164
Long-Term Debt - Page 21	557,183	733,895
	<u>\$ 1,616,044</u>	<u>\$ 1,551,544</u>
NET FINANCIAL ASSETS	<u>\$ 1,921,775</u>	<u>\$ 2,476,880</u>
Non-Financial Assets - Note 11	<u>\$ 12,009,871</u>	<u>\$ 11,144,367</u>
Net Assets	<u>\$ 13,931,646</u>	<u>\$ 13,621,247</u>
Accumulated Surplus - Note 13	<u>\$ 13,931,646</u>	<u>\$ 13,621,247</u>
Contingent Liability - Note 15		
Guarantees - Note 17		
Commitments - Note 18		

ON BEHALF OF THE MUNICIPALITY OF THE DISTRICT OF BARRINGTON

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
CONSOLIDATED STATEMENT OF CHANGE IN NET ASSETS
MARCH 31st

	<u>2014</u>	<u>2013</u>
Annual Surplus	<u>\$ 320,202</u>	<u>\$ 357,751</u>
Changes in tangible capital assets		
Acquisition of tangible capital assets	(1,392,841)	(1,060,585)
Amortization	531,822	464,373
Change in other non-financial assets	<u>(14,288)</u>	<u>33,519</u>
Decrease (Increase) in net book value of tangible capital assets	<u>(875,307)</u>	<u>(562,693)</u>
Decrease (Increase) in net assets	(555,105)	(204,942)
Net Assets, beginning of year	<u>2,476,880</u>	<u>2,681,822</u>
Net Assets, end of year	<u><u>\$ 1,921,775</u></u>	<u><u>\$ 2,476,880</u></u>

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
CONSOLIDATED STATEMENT OF CASH FLOWS
MARCH 31st

	<u>2014</u>	<u>2013</u>
Cash Provided From (Used For)		
Operations		
Excess of expenditures over revenue	\$ 320,202	\$ 357,751
Amortization expense	<u>531,822</u>	<u>464,373</u>
	852,024	822,124
Net change in working capital balances	378,437	(82,160)
Change in other non-financial assets	<u>(14,288)</u>	<u>33,519</u>
	<u>1,216,173</u>	<u>773,483</u>
Financing		
Long-Term Debt repaid	<u>(176,712)</u>	<u>(161,043)</u>
Investing		
Purchase of Tangible capital assets	<u>(1,392,841)</u>	<u>(1,060,585)</u>
Net Cash Provided (Used)	(353,380)	(448,145)
Cash and Bank		
Beginning of year	<u>2,607,665</u>	<u>3,055,810</u>
END OF YEAR	<u>\$ 2,254,285</u>	<u>\$ 2,607,665</u>

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 2014

1. Status of the Entity

The Municipality of the District of Barrington ("the Municipality") is a municipal government that was incorporated in 1879 pursuant to the Municipal Government Act. The Municipality provides funds for municipal services such as public works, recreation and culture, economic development and other general government operations. The Municipality has designated special-purpose reserves and provides funding support for other financial entities involved in economic development and waste management.

2. Basis of Presentation

These consolidated financial statements include the General Operating Fund, General Capital Fund, Special Reserve Fund - Operating, Special Reserve Fund - Capital and Special Reserve Fund - Capital Gas Tax Funds. The School Capital Fund is not included in the consolidated financial statements.

3. Significant Accounting Policies

These financial statements have been prepared in accordance with Public Sector Accounting Standards in Canada and conform in all material respects to the accounting principles prescribed for Nova Scotia Municipalities by the Nova Scotia Department of Municipal Affairs.

(a) Revenue and Expenditures

Major revenue and expenditure items are recorded on an accrual basis except for interest on long-term debt which is recorded as paid.

(b) Tangible capital assets

Capital assets and projects in progress are recorded at cost except for those acquired at nominal or nil value, which are recorded at fair value at the time of acquisition. The value of the Municipality's tangible capital assets are written-off when they are fully amortized.

(c) Amortization of tangible capital assets is recorded on the straight line method over the estimated useful life of the assets at the following annual rates:

Land	0.0%
Land Improvements	4.0%
Buildings	2.5%
Equipment	20.0%
Vehicles	10%-20%
Sidewalks/streets	4.0%
Engineered Structures	2.0%

(d) Deferred Charge

The deferred charge represents the accumulated actuarial pension benefits accrued to the former Municipal Clerk as at March 31, 2014, for which provision had not previously been made. This amount is being amortized to operations over a period of fifteen (15) years, which will expire as of March 31, 2024. The most recent actuarial report, relative to funding, was as of March 31, 2011.

(e) Valuation Allowances

The Municipality provides a valuation allowance for amounts considered uncollectible.

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31st

	<u>2013</u>	<u>2012</u>		
4. Contributions to Boards, Committees, Authorities and Other Entities				
Boards in which the Municipality has less than 100% interest				
Tri-County Housing Authority - 10% interest				
During the year, the Municipality of the District of Barrington paid \$24,679 (2013 - \$29,910) to the Housing Authority to fund its share of the prior year deficit.				
Regional Library - 11.76% interest				
During the year, the Municipality of the District of Barrington paid \$43,946 (2013 - \$43,946) to the regional library.				
5. Cash				
Unrestricted				
General Fund	\$ 601,297	\$ 248,368		
Special Reserve Fund - Operating	<u>696,244</u>	<u>745,278</u>		
	<u>\$ 1,297,541</u>	<u>\$ 993,646</u>		
Restricted				
Tax Sale Surplus	\$ 77,283	\$ 74,164		
Special Reserve Fund - Capital	454,450	554,035		
Special Reserve Fund - Gas Tax Funds	<u>425,011</u>	<u>985,820</u>		
	<u>\$ 956,744</u>	<u>\$ 1,614,019</u>		
6. Taxes Receivable				
	<u>PRIOR</u> <u>YEARS</u>	<u>CURRENT</u> <u>YEAR</u>	<u>TOTALS</u>	<u>TOTALS</u>
Balance, beginning of year	\$ 1,096,604	\$ -	\$ 1,096,604	\$ 970,265
Current levy	<u>-</u> 1,096,604	<u>5,751,133</u> 5,751,133	<u>5,751,133</u> 6,847,737	<u>5,719,588</u> 6,689,853
Collections	698,248	4,871,261	5,569,509	5,512,195
Reliefs and exemptions	-	50,652	50,652	57,143
Written off	-	28,238	28,238	23,911
	<u>698,248</u>	<u>4,950,151</u>	<u>5,648,399</u>	<u>5,593,249</u>
BALANCE, END OF YEAR	<u>\$ 398,356</u>	<u>\$ 800,982</u>	<u>\$ 1,199,338</u>	<u>\$ 1,096,604</u>

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31st

	<u>2014</u>	<u>2013</u>
6. Taxes Receivable (Continued)		
Allocation		
General levy and area charges	\$ 1,109,597	\$ 1,013,321
Sewer	89,741	83,283
	<u>\$ 1,199,338</u>	<u>\$ 1,096,604</u>
7. Due from Other Governments and Agencies		
Town of Clark's Harbour	\$ 27,024	\$ 29,936
District Fire Departments	-	39,089
	<u>\$ 27,024</u>	<u>\$ 69,025</u>
8. Due to Provincial Government and its Agencies		
Tri-County Housing Authority	\$ 24,680	\$ 29,910
Department of Transportation and Infrastructure Renewal	242,475	-
Provincial Government Departments	-	40,694
	<u>\$ 267,155</u>	<u>\$ 70,604</u>
9. Due to Own Fund and Agencies		
Fire departments	\$ 21,710	\$ 30,879
	<u>\$ 21,710</u>	<u>\$ 30,879</u>
10. Long-Term Debt		
Principal repayments required during the next five years are as follows:		
	<u>General Capital</u>	
2015	\$ 138,151	
2016	108,375	
2017	110,657	
2018	40,000	
2019	40,000	
	<u>\$ 437,183</u>	
11. Non-Financial Assets		
Tangible Capital Assets		
Property, plant, and equipment - Note 12	\$ 11,837,120	\$ 11,003,431
Inventory	11,132	11,833
Prepaid expenses	81,107	25,032
Deferred Charge	80,512	104,071
	<u>\$ 12,009,871</u>	<u>\$ 11,144,367</u>

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31st

	<u>2014</u>	<u>2013</u>
12. Property, Plant and Equipment		
Cost - Page 33	\$ 19,001,450	\$ 17,641,772
Accumulated amortization - Page 34	<u>(7,164,330)</u>	<u>(6,638,341)</u>
	<u>\$ 11,837,120</u>	<u>\$ 11,003,431</u>
13. Accumulated Surplus		
Beginning	\$ 13,621,247	\$ 13,308,415
Current year surplus	320,202	357,751
Net book value of property and equipment disposed	<u>(9,803)</u>	<u>(44,919)</u>
Accumulated Surplus, end of year	<u>\$ 13,931,646</u>	<u>\$ 13,621,247</u>

14. School Capital Fund

On January 1, 1982 the Municipality of the District of Barrington joined with the other municipalities of Shelburne County to form the Shelburne County District School Board now operating as the Tri-County Regional School Board. Under the agreement, all school buildings on hand at December 31, 1981 remain assets of the Municipality but will be under the operational control of the regional school board until such time as the board no longer requires the asset for school purposes. At that time control will revert back to the Municipality.

The cost of school assets under the operational control of the Tri-County Regional School Board is \$2,406,310 (2013 - \$2,406,310)

15. Contingent Liability

The Municipality of the District of Barrington is contingently liable for accumulated sick leave to a maximum of 120 days for each employee. At March 31, 2014, this contingency amounted to \$211,456.

The Municipality of the District of Barrington has been named as a defendant in three separate lawsuits. As of the date of the Auditors' Report, the amount of liability, if any, arising from these actions cannot be determined. Any future costs will be accounted for prospectively.

16. Pension Plan

The Municipality and the councillors and staff contribute to a Registered Pension Plan for the councillors and staff. This plan is a defined contribution plan administered by Sun Life.

As at balance sheet date, the Municipality is not aware of any unfunded liability related to the administration of this plan for which it might be liable.

17. Guarantees

The Municipality of the District of Barrington has provided a loan guarantee to the Canadian Imperial Bank of Commerce for a maximum of \$290,176, representing the Municipality's share, of the outstanding term loans issued to the Island and Barrington Passage Volunteer Fire Department. As of March 31, 2014, the principal balance owing on the term loans was \$80,429.

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 2013

17. Guarantees - continued

The Municipality of the District of Barrington has provided a loan guarantee to the Royal Bank of Canada for 55% of the outstanding term loan issued to the Port Clyde Volunteer Fire Department. As of March 31, 2014, the principal balance owing on the term loan was \$80,221.

The Municipality of the District of Barrington has provided a loan guarantee for a maximum of \$311,361 to the Canadian Imperial Bank of Commerce for a term loan issued to the Woods Harbour/Shag Harbour Volunteer Fire Department. As of March 31, 2014, the principal balance owing on the term loan was \$267,251.

The Municipality of the District of Barrington has provided a loan guarantee for a maximum of \$159,795 to the Royal Bank of Bank for a term loan issued to the Woods Harbour/Shag Harbour Volunteer Fire Department. As of March 31, 2014, the principal balance owing on the term loan was \$123,939.

18. Commitments

The Municipality of the District of Barrington has entered into an agreement to purchase accounting software for an estimated purchase price of \$64,700. As of March 31, 2014, the Municipality had paid \$17,526 towards the cost of the software.

19. Remuneration/Expenses

Remuneration and expenses for Warden, Councillors, and Senior Officers of the Municipality which were paid during the current year are as follows:

	<u>Remuneration</u>	<u>Expenses</u>
Warden and Councillors		
Jody Crook	\$ 17,179	\$ -
George El-Jaki	17,179	2,455
Shaun Hatfield	17,179	2,082
Donna LeBlanc-Messenger	18,790	937
Lindsay (Eddie) Nickerson	22,011	1,866
Clerk		
Brian Holland	79,086	

20. Comparative Figures

Certain of the comparative figures have been revised to conform with changes to the financial statement presentation adopted for the current fiscal year.

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
CONSOLIDATED SCHEDULES TO STATEMENT OF OPERATIONS
YEAR ENDED MARCH 31st

	<u>BUDGET</u> <u>2014</u>	<u>ACTUAL</u> <u>2014</u>	<u>ACTUAL</u> <u>2013</u>
1. Taxes			
Assessable Property			
Residential	\$ 3,515,242	\$ 3,526,315	\$ 3,485,463
Commercial	1,377,284	1,377,315	1,373,391
	<u>4,892,526</u>	<u>4,903,630</u>	<u>4,858,854</u>
Resource			
Taxable Assessments	235,721	234,131	227,030
Forest property tax	4,420	4,420	4,376
	<u>240,141</u>	<u>238,551</u>	<u>231,406</u>
Protective Services	<u>311,891</u>	<u>311,206</u>	<u>327,014</u>
Environmental Services, Sewer	<u>288,940</u>	<u>285,271</u>	<u>277,080</u>
Business Property			
Business occupancy	-	-	15,300
Based on revenue (Bell Aliant)	43,107	43,108	45,679
	<u>43,107</u>	<u>43,108</u>	<u>60,979</u>
Farm Acreage	<u>5,258</u>	<u>5,258</u>	<u>2,788</u>
Wind Turbine Taxes	<u>7,217</u>	<u>7,217</u>	<u>7,146</u>
	<u>\$ 5,789,080</u>	<u>\$ 5,794,241</u>	<u>\$ 5,765,267</u>
2. Grants in Lieu of Taxes			
Federal Government	<u>\$ 43,532</u>	<u>\$ 48,117</u>	<u>\$ 52,270</u>
Provincial Government			
Provincial property	58,825	62,995	58,860
Crown land	26,072	26,072	26,037
	<u>84,897</u>	<u>89,067</u>	<u>84,897</u>
Provincial Government Agencies			
Nova Scotia Liquor Corporation	<u>2,584</u>	<u>-</u>	<u>2,684</u>
	<u>\$ 131,013</u>	<u>\$ 137,184</u>	<u>\$ 139,851</u>

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
CONSOLIDATED SCHEDULES TO STATEMENT OF OPERATIONS
YEAR ENDED MARCH 31st

	BUDGET <u>2014</u>	ACTUAL <u>2014</u>	ACTUAL <u>2013</u>
3. Other Revenue from Own Sources			
Services Provided to Other Governments			
Other local governments	\$ 146,986	\$ 191,280	\$ 157,355
Sales of Services			
General government services	65,100	60,245	49,160
Municipal arena	212,440	189,533	202,799
Swimming pool	12,400	13,297	11,342
Recreation programs	33,693	34,469	30,700
	<u>323,633</u>	<u>297,544</u>	<u>294,001</u>
Other Revenue from Own Sources			
Licenses and permits	21,900	21,111	22,267
Rentals	162,454	152,777	160,904
Interest on investments	10,500	29,787	36,399
Interest on taxes	180,000	208,992	184,292
Miscellaneous	7,800	18,249	71,538
	<u>382,654</u>	<u>430,916</u>	<u>475,400</u>
	<u>\$ 853,273</u>	<u>\$ 919,740</u>	<u>\$ 926,756</u>
4. Unconditional Transfers from Other Governments			
Federal Government:			
Gas Tax Rebate	\$ 334,340	\$ 334,170	\$ 334,340
Provincial Government:			
Service Nova Scotia and Municipal Relations:			
Municipal Grants Act Operating	138,926	138,926	132,857
NSPI - HST Rebate	19,407	19,407	19,819
RRFB	35,800	19,571	42,808
	<u>\$ 528,473</u>	<u>\$ 512,074</u>	<u>\$ 529,824</u>
5. Conditional Transfers from Other Governments and Agencies			
Federal Government			
Atlantic Canada Opportunities Agency	\$ 42,750	\$ 42,320	\$ -
Recreation and cultural services:			
Recreation	-	1,545	-
Provincial Government			
Other	170,119	98,924	92,889
Other			
Other	-	-	250
	<u>\$ 212,869</u>	<u>\$ 142,789</u>	<u>\$ 93,139</u>

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
CONSOLIDATED SCHEDULES TO STATEMENT OF OPERATIONS
YEAR ENDED MARCH 31st

	<u>BUDGET</u> <u>2014</u>	<u>ACTUAL</u> <u>2014</u>	<u>ACTUAL</u> <u>2013</u>
6. General Government Services			
Legislative:			
Warden and Council remuneration	\$ 92,359	\$ 97,658	\$ 114,346
Council and committee fees	16,700	13,171	16,588
	<u>109,059</u>	<u>110,829</u>	<u>130,934</u>
General Administrative			
Administrative	819,291	860,114	807,380
Financial management	24,125	24,358	24,125
Taxation:			
Administration	34,500	32,924	31,616
Assessment services	140,889	140,889	142,691
Tax billing	2,500	2,337	756
Reduced taxes	59,000	50,652	57,143
Write offs	26,000	28,238	23,911
Sherose Island Park	19,200	18,003	14,475
Other	150	-	-
	<u>1,125,655</u>	<u>1,157,515</u>	<u>1,102,097</u>
Debt Charges			
Other debt charges	1,500	556	550
Valuation allowances			
Valuation allowances	5,000	-	302
Amortization			
	-	59,812	50,146
Other General Government Services			
Elections	2,000	-	17,732
Conventions and delegations	13,000	5,282	8,135
Liability insurance	32,000	32,308	30,362
Intergovernmental relations	5,500	6,244	5,233
Grants to organizations and individuals	55,000	62,986	53,655
Other general	24,000	31,966	27,447
	<u>131,500</u>	<u>138,786</u>	<u>142,564</u>
	<u>\$ 1,372,714</u>	<u>\$ 1,467,498</u>	<u>\$ 1,426,593</u>

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
CONSOLIDATED SCHEDULES TO STATEMENT OF OPERATIONS
YEAR ENDED MARCH 31st

	BUDGET 2014	ACTUAL 2014	ACTUAL 2013
7. Protective Services			
Fire Protection:			
Grant	\$ 140,508	\$ 133,996	\$ 192,500
Fire Services Co-ordinator	78,083	71,600	75,647
Transmission of taxes			
Direct	326,891	322,954	329,836
	<u>545,482</u>	<u>528,550</u>	<u>597,983</u>
Police Protection			
Detention and custody	2,000	5,877	1,310
RCMP contract	824,128	824,128	807,888
	<u>826,128</u>	<u>830,005</u>	<u>809,198</u>
Law Enforcement			
Prosecuting Attorney	3,713	3,145	6,184
Transfer to correctional services	96,054	95,498	97,266
Other	500	-	293
	<u>100,267</u>	<u>98,643</u>	<u>103,743</u>
Emergency Measures Organization	<u>20,594</u>	<u>18,034</u>	<u>26,797</u>
Other Protection:			
Inspections	121,708	105,519	105,972
Animal and pest control	9,500	4,437	6,600
	<u>131,208</u>	<u>109,956</u>	<u>112,572</u>
	<u>\$ 1,623,679</u>	<u>\$ 1,585,188</u>	<u>\$ 1,650,293</u>
8. Transportation Services			
Road Transport	\$ 73,175	\$ 56,904	\$ 71,822
Street lighting	162,500	169,293	156,765
Community clean up program	11,500	10,900	12,575
Amortization	-	22,003	8,636
Other	8,000	7,105	7,471
	<u>255,175</u>	<u>266,205</u>	<u>257,269</u>

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
CONSOLIDATED SCHEDULES TO STATEMENT OF OPERATIONS
YEAR ENDED MARCH 31st

	BUDGET	ACTUAL	ACTUAL
	<u>2014</u>	<u>2014</u>	<u>2013</u>
9. Environmental Health Services			
Sewage collection and disposal	\$ 253,750	\$ 236,990	\$ 251,245
Garbage and waste collection and disposal:			
Municipal collection and disposal	878,050	861,136	878,622
Waste disposal education	1,600	280	-
Amortization	-	174,669	168,108
Debt Charges			
Interest on long-term debt			
Debenture interest	10,077	10,077	12,704
	<u>\$ 1,143,477</u>	<u>\$ 1,283,152</u>	<u>\$ 1,310,679</u>
10. Public Health and Welfare Services			
Public Health			
Medical Centre	\$ 13,550	\$ 10,406	\$ 16,146
Physician Recruitment	126,780	35,478	30,402
Housing			
Deficit of Regional Housing Authority	20,000	24,680	29,910
Amortization	-	8,710	8,710
	<u>\$ 160,330</u>	<u>\$ 79,274</u>	<u>\$ 85,168</u>
11. Environmental Development Services			
Planning	\$ 32,440	\$ 29,994	\$ 29,213
Development Initiatives	62,734	104,194	72,772
Tourism	128,997	123,351	110,286
Regional Development Authority	40,000	-	-
Amortization	-	36,739	36,739
Debt Charges			
Interest on long-term debt			
Debenture interest	1,016	1,016	1,675
	<u>\$ 265,187</u>	<u>\$ 295,294</u>	<u>\$ 250,685</u>

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
CONSOLIDATED SCHEDULES TO STATEMENT OF OPERATIONS
YEAR ENDED MARCH 31st

	BUDGET	ACTUAL	ACTUAL
	<u>2014</u>	<u>2014</u>	<u>2013</u>
12. Recreation, Cultural and Education Services			
Administration	\$ 113,275	\$ 93,157	\$ 100,212
Parks and playground	113,226	124,417	108,927
Rinks and arenas and community centre	78,651	72,040	81,685
Municipal arena	338,382	345,092	320,588
Cultural buildings and facilities:			
Western County Regional Library	43,721	43,946	43,946
CED Centre/Library	23,000	21,371	25,720
Learning Centre	9,450	10,783	7,160
Amortization	-	229,889	192,034
Debt Charges			
Interest on long-term debt			
Debenture interest	21,600	21,600	24,619
	<u>21,600</u>	<u>21,600</u>	<u>24,619</u>
	<u>\$ 741,305</u>	<u>\$ 962,295</u>	<u>\$ 904,891</u>

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
GENERAL CAPITAL FUND
BALANCE SHEET
YEAR ENDED MARCH 31st

	<u>2014</u>	<u>2013</u>
ASSETS		
Tangible Assets		
Property and equipment - Note 12	\$ 11,837,120	\$ 11,003,431
Due from District Fire Departments	-	23,690
Deferred Charge		
Deposit on property and equipment	17,527	-
Fire Department loan payments	-	16,850
	<u>17,527</u>	<u>16,850</u>
	<u>\$ 11,854,647</u>	<u>\$ 11,043,971</u>
LIABILITIES		
Long-Term Debt - Page 21		
Nova Scotia Municipal Finance Corporation, due 2006 - 2015, 4.8% - 5.45%	\$ 12,500	\$ 25,000
Nova Scotia Municipal Finance Corporation, due 2006 - 2016, 4.08% - 4.580%	81,816	109,088
Nova Scotia Municipal Finance Corporation, due 2006 - 2017, 4.495% - 5.145%	142,867	199,267
Nova Scotia Municipal Finance Corporation, due 2007 - 2022, 4.475% - 5.080%	320,000	360,000
Long-term borrowing not secured by debentures		
Fire Department indebtedness, bank's prime plus 0.5%	-	40,540
	<u>557,183</u>	<u>733,895</u>
EQUITY		
Investment in Capital Assets	<u>11,297,464</u>	<u>10,310,076</u>
BALANCE, END OF YEAR	<u>\$ 11,854,647</u>	<u>\$ 11,043,971</u>

ON BEHALF OF THE MUNICIPALITY OF THE DISTRICT OF BARRINGTON

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
GENERAL CAPITAL FUND
STATEMENT OF INVESTMENT IN CAPITAL ASSETS
YEAR ENDED MARCH 31st

	<u>2014</u>	<u>2013</u>
Balance, beginning of year	\$ 10,310,076	\$ 9,624,440
Add		
Term debt retired	136,172	134,343
Capital expenditures from revenue	<u>1,392,841</u>	<u>1,060,585</u>
	<u>1,529,013</u>	<u>1,194,928</u>
	11,839,089	10,819,368
Deduct		
Current year amortization	531,822	464,373
Net book value of property and equipment disposed	<u>9,803</u>	<u>44,919</u>
	<u>541,625</u>	<u>509,292</u>
BALANCE, END OF YEAR	<u>\$ 11,297,464</u>	<u>\$ 10,310,076</u>

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
SPECIAL RESERVE FUNDS
BALANCE SHEET
MARCH 31st

				<u>2014</u>	<u>2013</u>
<u>OPERATING RESERVE</u>	<u>CAPITAL RESERVE</u>	<u>CAPITAL RESERVE GAS TAX</u>	<u>TOTAL</u>	<u>TOTAL</u>	<u>TOTAL</u>
ASSETS					
Cash and bank	\$ 696,244	\$ 454,450	\$ 425,011	\$ 1,575,705	\$ 2,285,133
Due from Federal Government	-	-	-	-	167,277
Due from Own Funds					
Operating fund	137,894	100,000	-	237,894	47,294
Fire Departments	-	-	-	-	1,800
SRF Funds	-	-	-	-	49,167
Other	-	10,284	-	10,284	13,600
	<u>\$ 834,138</u>	<u>\$ 564,734</u>	<u>\$ 425,011</u>	<u>\$ 1,823,883</u>	<u>\$ 2,564,271</u>
LIABILITIES					
Due to Own Funds					
SRF Funds	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 49,167</u>
RESERVES					
Reserves - per Statement	<u>834,138</u>	<u>564,734</u>	<u>425,011</u>	<u>1,823,883</u>	<u>2,515,104</u>
	<u>\$ 834,138</u>	<u>564,734</u>	<u>\$ 425,011</u>	<u>\$ 1,823,883</u>	<u>\$ 2,564,271</u>

ON BEHALF OF THE MUNICIPALITY OF THE DISTRICT OF BARRINGTON

_____ Warden

_____ Municipal Clerk-Treasurer

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
SPECIAL RESERVE FUNDS
STATEMENT OF RESERVES
YEAR ENDED MARCH 31st

				<u>2014</u>	<u>2013</u>
	<u>OPERATING RESERVE</u>	<u>CAPITAL RESERVE</u>	<u>CAPITAL RESERVE GAS TAX</u>	<u>TOTAL</u>	<u>TOTAL</u>
Reserve Funds					
Beginning of year	\$ 736,111	\$ 625,896	\$ 1,153,097	\$ 2,515,104	\$ 2,892,229
Additions					
Interest	7,529	5,220	7,909	20,658	25,478
Transfers from Own Funds					
Operating fund	137,894	100,000	-	237,894	40,000
Reserve Funds	-	-	-	-	77,570
Sale of Property	-	618	-	618	63,023
Gas tax rebate	-	-	334,170	334,170	334,340
	<u>145,423</u>	<u>105,838</u>	<u>342,079</u>	<u>593,340</u>	<u>540,411</u>
Deductions					
Transfer of Own Funds					
Operating fund	(47,396)	(167,000)	(1,070,165)	(1,284,561)	(839,966)
Reserve Funds	-	-	-	-	(77,570)
	<u>(47,396)</u>	<u>(167,000)</u>	<u>(1,070,165)</u>	<u>(1,284,561)</u>	<u>(917,536)</u>
BALANCE, END OF YEAR	<u>\$ 834,138</u>	<u>\$ 564,734</u>	<u>\$ 425,011</u>	<u>\$ 1,823,883</u>	<u>\$ 2,515,104</u>

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
SCHEDULE OF CAPITAL DEBT CHARGES AND LONG-TERM DEBT
 March 31, 2014

	<u>FISCAL</u> <u>YEAR DUE</u>	<u>BALANCE</u> <u>MAR 31/13</u>	<u>ADVANCES</u>	<u>REDEEMED</u>	<u>BALANCE</u> <u>MAR 31/14</u>	<u>INTEREST</u>	<u>INTEREST</u> <u>RATE</u>
Nova Scotia Municipal Finance Corporation							
Barrington Curling Club	2017	109,088	-	27,272	81,816	4,873	4.08%-4.580%
Visitor Information Centre	2015	25,000	-	12,500	12,500	1,016	4.8%-5.45%
Sewage Treatment	2017	160,467	-	37,000	123,467	8,134	4.495%-5.145%
Landfill upgrades	2015	38,800	-	19,400	19,400	1,943	4.495%-5.145%
CED Centre/Library	2022	360,000	-	40,000	320,000	16,727	4.475% 5.08%
		693,355	-	136,172	557,183	32,693	
Other Capital Financing							
Fire department - bank loans	2015	40,540	-	40,540	-	280	Prime + 0.5%
		<u>\$ 733,895</u>	<u>\$ -</u>	<u>\$ 176,712</u>	<u>\$ 557,183</u>	<u>\$ 32,973</u>	
Principal payments required during the next five years are as follows:							
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>Thereafter</u>	<u>TOTALS</u>
Barrington Curling Club	\$ 27,272	\$ 27,272	\$ 27,272	\$ -	\$ -	\$ -	\$ 81,816
Visitor Information Centre	12,500	-	-	-	-	-	12,500
Sewage Treatment	38,979	41,103	43,385	-	-	-	123,467
Landfill upgrades	19,400	-	-	-	-	-	19,400
CED Centre/Library	40,000	40,000	40,000	40,000	40,000	120,000	320,000
	<u>\$ 138,151</u>	<u>\$ 108,375</u>	<u>\$ 110,657</u>	<u>\$ 40,000</u>	<u>\$ 40,000</u>	<u>\$ 120,000</u>	<u>\$ 557,183</u>

All long-term debt outstanding at year end has been properly authorized by Service Nova Scotia and Municipal Relations.

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
STATEMENT OF CAPITAL FINANCING
MARCH 31st

	<u>2014</u>	<u>2013</u>
SOURCE		
Capital Funding - Revenue		
Capital expenditures from revenue	\$ 1,317,172	\$ 1,031,942
Proceeds on disposal	-	13,000
Federal grants	42,320	-
Provincial grants	15,822	15,643
	<u>\$ 1,375,314</u>	<u>\$ 1,060,585</u>
APPLICATION		
Capital Asset Acquisitions	<u>\$ 1,375,314</u>	<u>\$ 1,060,585</u>

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
CAPITAL PROJECTS FUNDING
MARCH 31, 2014

	<u>Total Capital Cost</u>	<u>General Operations</u>	<u>Issuance Of Debt</u>	<u>Capital Grants and Public Funding</u>
Land	\$ 20,013	\$ 12,813	\$ -	\$ 7,200
Land improvements	-	-	-	-
Buildings	75,592	27,253	-	48,339
Equipment	-	-	-	-
Vehicles	53,262	53,262	-	-
Sidewalks/streets	923,054	913,251	-	9,803
Engineering structures	303,393	303,393	-	-
	<u>\$ 1,375,314</u>	<u>\$ 1,309,972</u>	<u>\$ -</u>	<u>\$ 65,342</u>

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
GENERAL FUND
NON-CONSOLIDATED STATEMENT OF OPERATIONS
YEAR ENDED MARCH 31st

	PAGE	BUDGET <u>2014</u>	ACTUAL <u>2014</u>	ACTUAL <u>2013</u>
REVENUE				
Taxes	27	\$ 5,789,080	\$ 5,794,241	\$ 5,765,267
Grants in Lieu of Taxes	27	131,013	137,184	139,851
Other Revenue from Own Sources	28	853,273	891,264	838,254
Unconditional Transfers from Other Governments	28	194,133	177,904	195,484
Conditional Transfers from Other Governments and Agencies	28	212,869	84,647	92,889
Other Transfers	29	<u>2,156,916</u>	<u>1,284,561</u>	<u>840,216</u>
		<u>\$ 9,337,284</u>	<u>\$ 8,369,801</u>	<u>\$ 7,871,961</u>
EXPENDITURES				
General Government Services	29	\$ 1,372,714	\$ 1,407,686	\$ 1,376,445
Protective Services	30	1,623,679	1,585,188	1,650,293
Transportation Services	30	255,175	244,202	248,633
Environmental Health Services	31	1,143,477	1,108,483	1,142,571
Public Health and Welfare Services	31	160,330	70,564	76,458
Environmental Development Services	31	265,187	258,555	213,946
Recreation, Cultural and Education Services	32	741,305	732,406	712,857
Fiscal Services	32	2,528,499	1,701,565	1,234,928
Education		<u>1,246,918</u>	<u>1,246,920</u>	<u>1,211,508</u>
		<u>9,337,284</u>	<u>8,355,569</u>	<u>7,867,639</u>
Excess of Revenue over Expenditure		<u>\$ -</u>	<u>\$ 14,232</u>	<u>\$ 4,322</u>

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
GENERAL FUND
NON-CONSOLIDATED BALANCE SHEET
MARCH 31st

	<u>2014</u>	<u>2013</u>
ASSETS		
Cash and Bank	<u>\$ 678,580</u>	<u>\$ 322,532</u>
Receivables		
Taxes and Rates		
Taxes	1,199,338	1,096,604
Due from Federal Government and its Agencies		
Conditional transfers	6,776	43,825
Due from Provincial Government and its Agencies		
Conditional transfers	26,500	25,400
Due from Other Local Governments	27,024	29,936
Other Receivables		
Trade Accounts	13,612	18,628
	<u>1,273,250</u>	<u>1,214,393</u>
Inventory, at cost	<u>11,132</u>	<u>11,833</u>
Prepaid expenses	<u>63,580</u>	<u>25,032</u>
Deferred expense - Clerk's Pension	<u>80,512</u>	<u>87,221</u>
	<u>\$ 2,107,054</u>	<u>\$ 1,661,011</u>

Continued Page 26

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
GENERAL FUND
NON-CONSOLIDATED BALANCE SHEET
MARCH 31st

	<u>2014</u>	<u>2013</u>
LIABILITIES		
Payables		
Own Funds and Agencies		
Special Reserve Funds	\$ 237,894	\$ 47,294
Due to Federal Government and its Agencies	206,032	201,972
Due to Provincial Government and its Agencies	267,155	70,604
Due to other Local Governments	14,679	16,476
Due to Fire Districts	21,710	30,879
Trade accounts	362,826	312,412
	872,402	632,343
Other Liabilities		
Prepayment of taxes	30,185	23,922
Assets Valuation Allowances		
	-	-
Tax Sale Surplus		
	75,762	74,164
Clerk's Pension Liability		
	80,512	87,221
	1,296,755	864,944
EQUITY		
Surplus	810,299	796,067
	\$ 2,107,054	\$ 1,661,011

ON BEHALF OF THE MUNICIPALITY OF THE DISTRICT OF BARRINGTON

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
GENERAL FUND
NON-CONSOLIDATED SCHEDULES TO STATEMENT OF OPERATIONS
YEAR ENDED MARCH 31st

	BUDGET 2014	ACTUAL 2014	ACTUAL 2013
1. Taxes			
Assessable Property			
Residential	\$ 3,515,242	\$ 3,526,315	\$ 3,485,463
Commercial	1,377,284	1,377,315	1,373,391
	<u>4,892,526</u>	<u>4,903,630</u>	<u>4,858,854</u>
Resource			
Taxable assessments	235,721	234,131	227,030
Forest property tax	4,420	4,420	4,376
	<u>240,141</u>	<u>238,551</u>	<u>231,406</u>
Protective Services	<u>311,891</u>	<u>311,206</u>	<u>327,014</u>
Environmental Services, Sewer	<u>288,940</u>	<u>285,271</u>	<u>277,080</u>
Business Property			
Business occupancy	-	-	15,300
Based on revenue (Bell Aliant)	43,107	43,108	45,679
	<u>43,107</u>	<u>43,108</u>	<u>60,979</u>
Farm Acreage	<u>5,258</u>	<u>5,258</u>	<u>2,788</u>
Wind Turbine Taxes	<u>7,217</u>	<u>7,217</u>	<u>7,146</u>
	<u>\$ 5,789,080</u>	<u>\$ 5,794,241</u>	<u>\$ 5,765,267</u>
2. Grants in Lieu of Taxes			
Federal Government	<u>\$ 43,532</u>	<u>\$ 48,117</u>	<u>\$ 52,270</u>
Provincial Government			
Provincial property	58,825	62,995	58,860
Crown land	26,072	26,072	26,037
	<u>84,897</u>	<u>89,067</u>	<u>84,897</u>
Provincial Government Agencies			
Nova Scotia Power Incorporated (NSPI)	2,584	-	2,684
	<u>\$ 131,013</u>	<u>\$ 137,184</u>	<u>\$ 139,851</u>

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
GENERAL FUND
NON-CONSOLIDATED SCHEDULES TO STATEMENT OF OPERATIONS
YEAR ENDED MARCH 31st

	<u>BUDGET</u> <u>2014</u>	<u>ACTUAL</u> <u>2014</u>	<u>ACTUAL</u> <u>2013</u>
3. Other Revenue from Own Sources			
Services Provided to Other Governments			
Other local governments	\$ 146,986	\$ 191,280	\$ 157,355
Sales of Services			
General government services	65,100	60,245	49,160
Municipal arena	212,440	189,533	202,799
Swimming pool	12,400	13,297	11,342
Recreation programs	33,693	34,469	30,700
	<u>323,633</u>	<u>297,544</u>	<u>294,001</u>
Other Revenue from Own Sources			
Licenses and permits	21,900	21,111	22,267
Rentals	162,454	152,777	160,904
Interest on investments	10,500	9,129	10,921
Interest on taxes	180,000	208,992	184,292
Miscellaneous	7,800	10,431	8,514
	<u>382,654</u>	<u>402,440</u>	<u>386,898</u>
	<u>\$ 853,273</u>	<u>\$ 891,264</u>	<u>\$ 838,254</u>
4. Unconditional Transfers from Other Governments			
Provincial Government:			
Service Nova Scotia and Municipal Relations			
Municipal Grants Act Operating	\$ 138,926	\$ 138,926	\$ 132,857
NSPI - HST Rebate	19,407	19,407	19,819
RRFB	35,800	19,571	42,808
	<u>\$ 194,133</u>	<u>\$ 177,904</u>	<u>\$ 195,484</u>
5. Conditional Transfers from Other Governments and Agencies			
Federal Government			
Atlantic Canada Opportunities Agency	\$ 42,750	\$ -	\$ -
Recreation and Cultural Services:			
Recreation	-	1,545	-
Provincial Government			
Other	170,119	83,102	92,889
	<u>\$ 212,869</u>	<u>\$ 84,647</u>	<u>\$ 92,889</u>

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
GENERAL FUND
NON-CONSOLIDATED SCHEDULES TO STATEMENT OF OPERATIONS
YEAR ENDED MARCH 31st

	<u>BUDGET</u> <u>2014</u>	<u>ACTUAL</u> <u>2014</u>	<u>ACTUAL</u> <u>2013</u>
6. Other Transfers			
Special Reserve Fund - Operating	\$ 500,096	\$ 47,396	\$ 93,934
Special Reserve Fund - Capital	167,000	167,000	15,308
Special Reserve Fund - Capital Federal Gas Tax	1,151,820	1,070,165	730,724
Debt financing	338,000	-	-
Other	-	-	250
	<u>\$ 2,156,916</u>	<u>\$ 1,284,561</u>	<u>\$ 840,216</u>
7. General Government Services			
Legislative:			
Warden and Council remuneration	\$ 92,359	\$ 97,658	\$ 114,346
Council and committee fees	16,700	13,171	16,588
	<u>109,059</u>	<u>110,829</u>	<u>130,934</u>
General Administrative			
Administrative	819,291	860,114	807,378
Financial management	24,125	24,358	24,125
Taxation:			
Administration	34,500	32,924	31,616
Assessment services	140,889	140,889	142,691
Tax billing	2,500	2,337	756
Reduced taxes	59,000	50,652	57,143
Write offs	26,000	28,238	23,911
Sherose Island Park	19,200	18,003	14,475
Other	150	-	-
	<u>1,125,655</u>	<u>1,157,515</u>	<u>1,102,095</u>
Debt Charges			
Other debt charges	1,500	556	550
Valuation Allowances	5,000	-	302
Other General Government Services			
Elections	2,000	-	17,732
Conventions and delegations	13,000	5,282	8,135
Liability insurance	32,000	32,308	30,362
Intergovernmental relations	5,500	6,244	5,233
Grants to organizations and individuals	55,000	62,986	53,655
Other general	24,000	31,966	27,447
	<u>131,500</u>	<u>138,786</u>	<u>142,564</u>
	<u>\$ 1,372,714</u>	<u>\$ 1,407,686</u>	<u>\$ 1,376,445</u>

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
GENERAL FUND
NON-CONSOLIDATED SCHEDULES TO STATEMENT OF OPERATIONS
YEAR ENDED MARCH 31st

	<u>BUDGET</u> <u>2014</u>	<u>ACTUAL</u> <u>2014</u>	<u>ACTUAL</u> <u>2013</u>
8. Protective Services			
Fire Protection:			
Grant	\$ 140,508	\$ 133,996	\$ 192,500
Fire services co-ordinator	78,083	71,600	75,647
Transmission of taxes			
Direct	326,891	322,954	329,836
	<u>545,482</u>	<u>528,550</u>	<u>597,983</u>
Police Protection:			
Detention and custody	2,000	5,877	1,310
RCMP contract	824,128	824,128	807,888
	<u>826,128</u>	<u>830,005</u>	<u>809,198</u>
Law Enforcement:			
Prosecuting Attorney	3,713	3,145	6,184
Transfer to correctional services	96,054	95,498	97,266
Other	500	-	293
	<u>100,267</u>	<u>98,643</u>	<u>103,743</u>
Emergency Measures Organization	<u>20,594</u>	<u>18,034</u>	<u>26,797</u>
Other Protection:			
Inspections	121,708	105,519	105,972
Animal and pest control	9,500	4,437	6,600
	<u>131,208</u>	<u>109,956</u>	<u>112,572</u>
	<u>\$ 1,623,679</u>	<u>\$ 1,585,188</u>	<u>\$ 1,650,293</u>
9. Transportation Services			
Road Transport	\$ 73,175	\$ 56,904	\$ 71,822
Street lighting	162,500	169,293	156,765
Community clean up program	11,500	10,900	12,575
Other	8,000	7,105	7,471
	<u>255,175</u>	<u>244,202</u>	<u>248,633</u>

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
GENERAL FUND
NON-CONSOLIDATED SCHEDULES TO STATEMENT OF OPERATIONS
YEAR ENDED MARCH 31st

	<u>BUDGET</u> <u>2014</u>	<u>ACTUAL</u> <u>2014</u>	<u>ACTUAL</u> <u>2013</u>
10 . Environmental Health Services			
Sewage collection and disposal	\$ 253,750	\$ 236,990	\$ 251,245
Garbage and waste collection and disposal:			
Municipal collection and disposal	878,050	861,136	878,622
Waste disposal education	1,600	280	-
Debt Charges			
Interest on long-term debt			
Debenture interest	10,077	10,077	12,704
	<u>\$ 1,143,477</u>	<u>\$ 1,108,483</u>	<u>\$ 1,142,571</u>
11. Public Health and Welfare Services			
Public Health			
Medical Centre	\$ 13,550	\$ 10,406	\$ 16,146
Physician Recruitment	126,780	35,478	30,402
Housing			
Deficit of Regional Housing Authority	20,000	24,680	29,910
	<u>\$ 160,330</u>	<u>\$ 70,564</u>	<u>\$ 76,458</u>
12. Environmental Development Services			
Planning	\$ 32,440	\$ 29,994	\$ 29,213
Development Initiatives	62,734	104,194	72,772
Tourism	128,997	123,351	110,286
Economic Development Initiatives	40,000	-	-
Debt Charges			
Interest on long-term debt			
Debenture interest	1,016	1,016	1,675
	<u>\$ 265,187</u>	<u>\$ 258,555</u>	<u>\$ 213,946</u>

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
GENERAL FUND
NON-CONSOLIDATED SCHEDULES TO STATEMENT OF OPERATIONS
YEAR ENDED MARCH 31st

	BUDGET	ACTUAL	ACTUAL
	<u>2014</u>	<u>2014</u>	<u>2013</u>
13. Recreation, Cultural and Education Services			
Administration	\$ 113,275	\$ 93,157	\$ 100,212
Parks and playground	113,226	124,417	108,927
Recreation centre	78,651	72,040	81,685
Municipal arena	338,382	345,092	320,588
Cultural buildings and facilities:			
Western County Regional Library	43,721	43,946	43,946
CED Centre/Library	23,000	21,371	25,720
Learning Centre	9,450	10,783	7,160
Debt Charges			
Interest on long-term debt			
Debenture interest	21,600	21,600	24,619
	<u>\$ 741,305</u>	<u>\$ 732,406</u>	<u>\$ 712,857</u>
14. Fiscal Services			
Financing and Transfers			
Debenture principal	\$ 151,172	\$ 136,172	\$ 134,343
Transfers to Own Reserves, Funds and Agencies			
Other funds:			
General capital funds	2,377,327	1,327,499	1,060,585
Special Reserve Fund - Operating	-	237,894	40,000
	<u>2,377,327</u>	<u>1,565,393</u>	<u>1,100,585</u>
	<u>\$ 2,528,499</u>	<u>\$ 1,701,565</u>	<u>\$ 1,234,928</u>

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
GENERAL CAPITAL FUND
SCHEDULE OF TANGIBLE CAPITAL ASSETS
MARCH 31st

	<u>Cost</u> <u>March 31/13</u>	<u>Additions</u>	<u>Disposals/ Fully Amortized</u>	<u>Cost</u> <u>March 31/14</u>
Land				
General Government	\$ 70,058	\$ -	\$ -	\$ 70,058
Environmental Health	77,490	-	-	77,490
Public Health and Welfare	21,200	-	-	21,200
Environmental Development	74,136	-	-	74,136
Recreation, Cultural and Education	754,087	20,013	-	774,100
	<u>996,971</u>	<u>20,013</u>	<u>-</u>	<u>1,016,984</u>
Land Improvements				
Environmental Health	222,800	-	-	222,800
Public Health and Welfare	80,808	-	-	80,808
Environmental Development	756,353	-	-	756,353
Recreation, Cultural and Education	369,821	-	-	369,821
	<u>1,429,782</u>	<u>-</u>	<u>-</u>	<u>1,429,782</u>
Buildings				
General Government	1,359,342	-	-	1,359,342
Transportation Services	48,836	-	-	48,836
Environmental Health	44,347	-	-	44,347
Public Health and Welfare	348,411	-	-	348,411
Environmental Development	130,113	-	-	130,113
Recreation, Cultural and Education	4,270,193	75,592	-	4,345,785
	<u>6,201,242</u>	<u>75,592</u>	<u>-</u>	<u>6,276,834</u>
Equipment				
General Government	15,846	-	-	15,846
Transportation Services	14,559	-	-	14,559
Environmental Health	36,636	-	-	36,636
Recreation, Cultural and Education	35,570	-	2,822	32,748
	<u>102,611</u>	<u>-</u>	<u>2,822</u>	<u>99,789</u>
Vehicles				
General Government	64,965	48,329	-	113,294
Transportation Services	92,362	-	3,011	89,351
Environmental Health	92,117	4,933	-	97,050
	<u>249,444</u>	<u>53,262</u>	<u>3,011</u>	<u>299,695</u>
Sidewalks/Streets				
Recreation, Cultural and Education	1,584,304	923,053	9,803	2,497,554
Engineered Structures				
Environmental Health	7,077,418	303,394	-	7,380,812
	<u>\$ 17,641,772</u>	<u>\$ 1,375,314</u>	<u>\$ 15,636</u>	<u>\$ 19,001,450</u>

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
GENERAL CAPITAL FUND
SCHEDULE OF ACCUMULATED AMORTIZATION
MARCH 31st

	<u>Accumulated Amortization March 31/13</u>	<u>Current Year Amortization</u>	<u>Reduction</u>	<u>Accumulated Amortization March 31/14</u>
Land Improvements				
Environmental Health	\$ 65,464	\$ 8,912	\$ -	\$ 74,376
Public Health and Welfare	28,617	3,233	-	31,850
Environmental Development	92,151	30,254	-	122,405
Recreation, Cultural and Education	106,800	14,793	-	121,593
	<u>293,032</u>	<u>57,192</u>	<u>-</u>	<u>350,224</u>
Buildings				
General Government	926,255	33,984	-	960,239
Transportation Services	11,803	1,221	-	13,024
Environmental Health	8,917	1,109	-	10,026
Public Health and Welfare	87,659	8,710	-	96,369
Environmental Development	32,342	3,253	-	35,595
Recreation, Cultural and Education	1,578,214	108,644	-	1,686,858
	<u>2,645,190</u>	<u>156,921</u>	<u>-</u>	<u>2,802,111</u>
Equipment				
General Government	13,477	3,169	-	16,646
Transportation Services	10,103	2,912	-	13,015
Environmental Health	15,962	7,327	-	23,289
Recreation, Cultural and Education	18,164	6,550	2,822	21,892
	<u>57,706</u>	<u>19,958</u>	<u>2,822</u>	<u>74,842</u>
Vehicles				
General Government	38,702	22,659	-	61,361
Transportation Services	15,297	17,870	3,011	30,156
Environmental Health	9,212	9,705	-	18,917
	<u>63,211</u>	<u>50,234</u>	<u>3,011</u>	<u>110,434</u>
Sidewalks/Streets				
Recreation, Cultural and Education	205,493	99,901	-	305,394
Engineered Structures				
Environmental Health	3,373,709	147,616	-	3,521,325
	<u>\$ 6,638,341</u>	<u>\$ 531,822</u>	<u>\$ 5,833</u>	<u>\$ 7,164,330</u>